

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1585

To amend the Internal Revenue Code of 1986 to increase the standard mileage rate deduction for charitable use of passenger automobiles.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 1, 1993

Mr. RANGEL introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the standard mileage rate deduction for charitable use of passenger automobiles.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. INCREASE IN STANDARD MILEAGE RATE EX-**  
4                       **PENSE DEDUCTION FOR CHARITABLE USE OF**  
5                       **PASSENGER AUTOMOBILE.**

6       (a) IN GENERAL.—Subsection (i) of section 170 of  
7       the Internal Revenue Code of 1986 (relating to standard  
8       mileage rate for use of passenger automobile) is amended  
9       to read as follows:

1       “(i) STANDARD MILEAGE RATE FOR USE OF PAS-  
2   SENGER AUTOMOBILE.—

3               “(1) GENERAL RULE.—Except as provided in  
4       paragraph (2), for purposes of computing the deduc-  
5       tion under this section for use of a passenger auto-  
6       mobile, the standard mileage rate shall be 16 cents  
7       per mile.

8               “(2) SUBSEQUENT ADJUSTMENTS.—

9               “(A) IN GENERAL.—If the Secretary ad-  
10       justs the business standard mileage rate for any  
11       period after 1993, the Secretary shall also ad-  
12       just the standard mileage rate set forth in para-  
13       graph (1). The adjustment in the rate set forth  
14       in paragraph (1) shall be made in a manner  
15       consistent with the adjustment to the business  
16       standard mileage rate; except that only costs al-  
17       lowable as a deduction under this section shall  
18       be taken into account.

19               “(B) BUSINESS STANDARD MILEAGE  
20       RATE.—For purposes of subparagraph (A), the  
21       term ‘business standard mileage rate’ means  
22       the standard mileage rate which may be used in  
23       computing the deduction under section 162 for  
24       the use of a passenger automobile.”

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to taxable years beginning after  
3 December 31, 1992.

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